



## Texas Department of Health

William R. Archer III, M.D.  
Commissioner of Health

<http://www.tdh.state.tx.us>

Patti J. Patterson, M.D., M.P.H.  
Executive Deputy Commissioner

1100 West 49th Street  
Austin, Texas 78756-3199  
512/458-7111

August 19, 1999

Mr. Ramon S. Lopez, Jr., Chief Financial Officer  
Vida Y Salud Health Systems, Inc.  
308 South 3rd Ave.  
Crystal City, Texas 78839

Dear Mr. Lopez:

We have completed our review of the audit report on Vida Y Salud Health Systems, Inc. for the year ended March 31, 1999. The report was prepared by Garza/Gonzalez & Associates, Certified Public Accountants. We reviewed the report to determine if Vida Y Salud Health Systems, Inc. met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. During our review, we requested and either you or your auditor provided us with information to supplement the report. In our opinion, Vida Y Salud Health Systems, Inc. met the audit requirements of OMB Circular A-133 for the year ended March 31, 1999.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Frank E. Ditmore, CPA  
Director  
Internal Audit Division

Audit Number: 99-0148

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